



**The Board of Equalization collects more than \$53 billion annually from 25 revenue-generating tax and fee programs.**

## Programs

1. California Sales and Use Tax
2. Bradley-Burns Uniform Local Sales and Use Tax
3. District Transactions and Use Tax
  - 91 special taxing jurisdictions (as of April 1, 2008)
4. Private Railroad Car Tax
5. Timber Yield Tax
6. Use Fuel Tax
  - Use Fuel Tax
  - Interstate User Tax (IFTA)
7. Diesel Fuel Tax
  - Diesel Fuel Tax
  - Interstate User Tax (IFTA)
8. Motor Vehicle Fuel Tax
  - Motor Vehicle Fuel Tax
  - Aircraft Jet Fuel Tax
9. Cigarette and Tobacco Products Tax
  - Cigarette Stamp tax
  - Tobacco Products tax
10. Cigarette and Tobacco Products Licensing
11. Alcoholic Beverage Tax
12. Hazardous Substances Tax
  - Environmental Fee
  - Activity Fee
  - Generator Fee
  - Disposal Fee
  - Facility and Tiered Permit Fees
13. California Tire Fee
14. Underground Storage Tank Maintenance Fee
15. Integrated Waste Management Fee
16. Covered Electronic Waste Recycling Fee
17. Childhood Lead Poisoning Prevention Fee
18. Occupational Lead Poisoning Prevention Fee
19. Marine Invasive Species Fee
20. Oil Spill Response, Prevention, and Administration
  - Prevention and Admin Fee
  - Response Fee
21. Insurance Tax
22. Water Rights Fees
23. Emergency Telephone Users Surcharge
24. Energy Resources Surcharge
25. Natural Gas Surcharge

**Note:** The Board of Equalization also administers a number of other administrative and appellate programs. The above list only details those with revenues collected by the BOE.

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